

LYNCHBURG CITY COUNCIL

Agenda Item Summary

MEETING DATE: **April 25, 2006**

AGENDA ITEM NO.: 3

CONSENT:

REGULAR: **X**

CLOSED SESSION:

(Confidential)

ACTION: **X**

INFORMATION:

ITEM TITLE: **FY 2006 Third Quarter Budget Adjustments**

RECOMMENDATION:

Conduct a public hearing to amend the FY 2006 Budgets and appropriate funds to implement revenue, expenditure and transfer adjustments as identified on Attachments A, B, C, D, and E for the General Fund Operating Budget, the City/Federal/State Aid Fund, the Forfeited Assets Fund, the Regional Airport Fund, the Technology Fund, the City Capital Projects Fund, the Fleet Services Fund, the Solid Waste Management Fund, the Sewer Operating Fund, the Sewer Capital Projects Fund, the School Operating Fund, and the Comprehensive Services Act Fund.

SUMMARY:

In early March, staff began a review of FY 2006 operating revenues and expenditures of the City's various funds to determine if adjustments were needed prior to the end of the fiscal year. Departments were requested to submit any adjustments that needed to be considered prior to the end of the fiscal year. Likewise, Financial Services staff reviewed projected revenues. Attachments A, B, C, D, and E provide a list of proposed expenditure and revenue adjustments based on a third quarter review.

Adjustments to the FY 2006 General Fund Operating Budget are recommended to appropriate funds from various additional resources to fund (a) Compensation Board adjustments, (b) local funds for various Federal and State grants, (c) a worker's compensation claim, (d) overtime for the Police Department, (e) transfer to the City Capital Projects Fund for street overlay, (f) increased local allocation for the Health Department, (g) recruitment and relocation of the Museum Director, (h) Adopt-A-Bed Program expenses, (i) Line of Credit reimbursement, and (j) retirement of the Bond Anticipation Notes for the E. C. Glass High School project.

General Fund Revenues in excess of Expenditures for \$7,104,413 were used in balancing the Proposed FY 2007 Budget by funding non-recurring expenditures.

Adjustments to the City/Federal/State Aid Fund are recommended to appropriate additional funds from the state and federal governments as well as adjust the grant budgets to equal the amounts awarded by the state and federal governments.

An adjustment to the Forfeited Assets Fund is recommended to appropriate revenues received in order to allow funds to be spent.

An adjustment to the Regional Airport Fund is recommended to decrease the General Fund transfer as a result of increased rental car and parking lot revenues.

An adjustment to the Technology Fund is recommended to reverse a previous transfer to the City Capital Projects Fund for renovations to the Carter Glass Building.

Adjustments to the City Capital Projects Fund are recommended to appropriate funds to reimburse a property owner for a project on Pine Drive, to reimburse Home Depot for the traffic signal project, to transfer the balance of the General Fund Reserve for Streets and Bridges to the Street Overlay Program, and to reverse a previous transfer from the Technology Fund for renovations to the Carter Glass Building.

Adjustments to the Fleet Services Fund are recommended to appropriate revenues from bond proceeds to reimburse the Line of Credit and revenues from an auction of miscellaneous vehicles and equipment to be used for vehicle purchases, and to re-appropriate funds for fire truck purchases.

An adjustment to the Solid Waste Management Fund is recommended to appropriate funds for debt service from Fund balance due to an underestimation in the FY 2006 budget.

An adjustment to the Sewer Operating Fund is recommended to appropriate funds from Fund balance to transfer to the Sewer Capital Projects Fund.

An adjustment to the Sewer Capital Projects Fund is recommended to appropriate a transfer from the Sewer Operating Fund.

An adjustment to the School Operating Fund is recommended to appropriate funds based on an amended grant award.

Adjustments to the Comprehensive Services Act Fund (CSA) are recommended to appropriate excess revenues from FY 2005 and the State reimbursement to fund additional FY 2006 expenditures.

PRIOR ACTION(S): Adoption of the FY 2006 Operating Budget: May 24, 2005
Finance Committee: April 11, 2006

BUDGET IMPACT: Resources of \$21,064,880 and expenditures and transfers of \$13,960,467 be appropriated to the General Fund; resources of \$39,007 and expenditures of \$26,871 be appropriated to the City/Federal/State/Aid Fund; resources and expenditures of \$27,375 be appropriated to the Forfeited Assets Fund; expenditures of (\$800,000) be adjusted in the Technology Fund; resources of (\$475,104) and expenditures and transfers of \$324,896 be appropriated to the City Capital Projects Fund; resources of \$714,591 and expenditures of \$1,364,591 be appropriated to the Fleet Services Fund; resources and expenditures of \$53,273 be appropriated to the Solid Waste Management Fund; resources and expenditures and transfers of \$1,800,000 be appropriated to the Sewer Operating Fund; resources and expenditures of \$1,800,000 be appropriated to the Sewer Capital Projects Fund; resources and expenditures of \$1,247,849 be appropriated to the School Operating Fund; and resources and expenditures of \$928,363 be appropriated to the Comprehensive Services Act Fund.

CONTACT(S): Donna Witt, Interim Director for Financial Services 455-3968

ATTACHMENT(S): Attachment A: FY 2006 Third Quarter Summary by Fund
Attachment B: FY 2006 Third Quarter Revenue/Other Resource Adjustments
Attachment C: FY 2006 Third Quarter General Fund Revenue Adjustments
Attachment D: FY 2006 Third Quarter Expenditure Adjustments
Attachment E: FY 2006 Third Quarter School Grant Adjustments

REVIEWED BY: lkp

Ordinance:

BE IT ORDAINED that the FY 2006 budget is amended and that there be appropriated from the funds and resources of the City of Lynchburg the sums for the General Fund as identified on the FY 2006 General Fund Third Quarter Summary by Fund;

BE IT FURTHER ORDAINED that the FY 2006 budget is amended and that there be appropriated from the funds and resources of the City of Lynchburg the sums for the City/Federal/State Aid Fund as identified on the FY 2006 Third Quarter Summary by Fund;

BE IT FURTHER ORDAINED that the FY 2006 budget is amended and that there be appropriated from the funds and resources of the City of Lynchburg the sums for the Forfeited Assets Fund as identified on the FY 2006 Third Quarter Summary by Fund;

BE IT FURTHER ORDAINED that the FY 2006 budget is amended for the Regional Airport Fund as identified on the FY 2006 Third Quarter Summary by Fund;

BE IT FURTHER ORDAINED that the FY 2006 budget is amended for the Technology Fund as identified on the FY 2006 Third Quarter Summary by Fund;

BE IT FURTHER ORDAINED that the FY 2006 budget is amended and that there be appropriated from the funds and resources of the City of Lynchburg the sums for the City Capital Projects Fund as identified on the FY 2006 Third Quarter Summary by Fund;

BE IT FURTHER ORDAINED that the FY 2006 budget is amended and that there be appropriated from the funds and resources of the City of Lynchburg the sums for the Fleet Services Fund as identified on the FY 2006 Third Quarter Summary by Fund;

BE IT FURTHER ORDAINED that the FY 2006 budget is amended and that there be appropriated from the funds and resources of the City of Lynchburg the sums for the Solid Waste Management Fund as identified on the FY 2006 Third Quarter Summary by Fund;

BE IT FURTHER ORDAINED that the FY 2006 budget is amended and that there be appropriated from the funds and resources of the City of Lynchburg the sums for the Sewer Operating Fund as identified on the FY 2006 Third Quarter Summary by Fund;

BE IT FURTHER ORDAINED that the FY 2006 budget is amended and that there be appropriated from the funds and resources of the City of Lynchburg the sums for the Sewer Capital Projects Fund as identified on the FY 2006 Third Quarter Summary by Fund;

BE IT FURTHER ORDAINED that the FY 2006 budget is amended and that there be appropriated from the funds and resources of the City of Lynchburg the sums for the School Operating Fund as identified on the FY 2006 Third Quarter Summary by Fund; and

BE IT FURTHER ORDAINED that the FY 2006 budget is amended and that there be appropriated from the funds and resources of the City of Lynchburg the sums for the Comprehensive Services Act Fund as identified on the FY 2006 Third Quarter Summary by Fund.

Introduced:

Adopted:

Certified:

Clerk of Council

036L

THIRD QUARTER SUMMARY BY FUND

<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Increase/ Decrease</u>
General Fund	21,064,880	13,960,467	7,104,413
City/Federal/State Aid Fund	39,007	26,871	12,136
Forfeited Assets Fund	27,375	27,375	0
Regional Airport Fund	Net Zero	0	0
Technology Fund	0	(800,000)	800,000
City Capital Projects Fund	(475,104)	324,896	(800,000)
Fleet Fund	714,591	1,364,591	(650,000)
Solid Waste Management Fund	53,273	53,273	0
Sewer Operating Fund	1,800,000	1,800,000	0
Sewer Capital Projects Fund	1,800,000	1,800,000	0
School Operating Fund	1,247,849	1,247,849	0
Comprehensive Services Act Fund	928,363	928,363	0
Totals	\$27,200,234	\$20,733,685	\$6,466,549

THIRD QUARTER REVENUE/OTHER RESOURCE ADJUSTME

<u>Department/Division</u>	<u>Amount</u>	<u>Total</u>
GENERAL FUND		
Increase in General Fund Revenues	\$7,454,120	\$7,454,120
Parks/Grounds Maintenance	\$7,449	\$7,449
Sheriff	34,463	
	23,156	
	11,806	
	3,292	
	518	
	<hr/> 73,235	73,235
Registrar	2,500	2,500
Commonwealth Attorney	1,047	1,047
Circuit Court Clerk	44,906	44,906
Financial Services	4,563,000	4,563,000
Financial Services	7,528,627	7,528,627
Social Services		
Admin (0901)	53,880	53,880
Regular Programs (0902)	185,831	
Regular Programs (0902)	900,285	
	<hr/> 1,086,116	1,086,116
<u>Other Resources</u>		
Public Works - Streets Reserves	250,000	250,000

THIRD QUARTER REVENUE/OTHER RESOURCE ADJUSTMENT

<u>Department/Division</u>	<u>Amount</u>	<u>Total</u>
General Fund Total		<u><u>21,064,880</u></u>

CITY FEDERAL STATE AID FUND

Police	12,136	12,136
Commonwealth Attorney	2,114	2,114
Parks and Recreation	12,700	12,700
Social Services		
Respite	258	258
Education Grant	29,454	
Education Grant	(29,508)	
Education Grant	<u>6,300</u>	
	6,246	6,246
Independent Living Grant	2,127	2,127
Energy	3,182	3,182
Safe & Stable Families Grant	(1,003)	
Safe & Stable Families Grant	899	
Safe & Stable Families Grant	(1,900)	
Safe & Stable Families Grant	<u>2,248</u>	
	244	244
Foster Parent Recruiter Grant	(26,027)	
	<u>26,027</u>	
	0	0
City Federal State Aid Fund Total		<u><u>39,007</u></u>

THIRD QUARTER REVENUE/OTHER RESOURCE ADJUSTME

<u>Department/Division</u>	<u>Amount</u>	<u>Total</u>
FORFEITED ASSETS FUND		
Police	27,375	27,375
AIRPORT FUND		
Airport	35,000	
	40,000	
	(75,000)	
	<u>0</u>	0
CITY CAPITAL PROJECTS FUND		
Information Technology	(800,000)	(800,000)
Public Works - Engineering	250,000	
Public Works - Engineering	10,000	
Public Works - Engineering	64,896	
	<u>324,896</u>	324,896
City Capital Projects Fund Total		<u>(475,104)</u>
FLEET FUND		
Financial Services	492,500	492,500
Fleet Services	222,091	222,091
Fleet Fund Total		<u>714,591</u>
SOLID WASTE MANAGEMENT FUND		

THIRD QUARTER REVENUE/OTHER RESOURCE ADJUSTME

<u>Department/Division</u>	<u>Amount</u>	<u>Total</u>
Financial Services	53,273	53,273

SEWER OPERATING FUND

Utilities	1,800,000	1,800,000
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SEWER CAPITAL FUND

Utilities	1,800,000	1,800,000
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SCHOOL OPERATING FUND

Schools	1,247,849	1,247,849
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COMPREHENSIVE SERVICES ACT FUND

Juvenile Services	254,387	
	673,976	
	<hr/>	
	928,363	928,363

NTSPurpose

See Attachment C

Appropriate Adopt-A-Bed Program revenues so the funds can be spent

Compensation Board Salary Increases

Compensation Board Part-Time Salary Funding

Compensation Board - reimbursement for LiveScan unit for J & D Court

Compensation Board - reimbursement for computer replacements

Compensation Board - vacancy savings transferred to office supplies

Needed for mandates regarding handicapped accessibility at voting precincts,
reimbursable from Help America Vote Act

Compensation Board - reimbursement for PC

Additional state funds to fund PT positions

Estimated Bond Proceeds to reimburse Line of Credit

Appropriate FY 2006 Virginia Public School Authority (VPSA) November 2005 Bond
Proceeds utilized to retire 2004 Bond Anticipation Notes (BANS) for EC Glass High
School Project.

Increase in projected indirect cost allocation

Increase in federal public assistance reimbursement

Increase in state public assistance reimbursement

Reserves for Streets & Bridges

NTS

Purpose

Grant Clean-up

Increase to match grant award, fully reimbursable

Fully reimbursable Project for Public Spaces Grant

Additional Federal and State Funding

Correct Federal Revenue allocation, grant is now 70% reimbursable rather than 100%

Correct Federal Revenue allocation, grant is now 70% reimbursable rather than 100%

Transfer from General Fund for 30% local match

Additional Federal Funding

Additional Federal Funding

Change Federal Funding to match grant award

Change State Funding to match grant award

In-kind no longer available for this grant

Change transfer from General Fund for local match to match grant requirements

Reduce estimated federal revenues because federal reimbursement rate changed from
75% to 45%

Increase local match because local match changed from 25% to 55%

NTS

Purpose

Appropriate Revenues Received

Appropriate Increased Rental Car Revenue
Appropriate Increased Parking Lot Concessions
Reduce General Fund subsidy to Airport, original budgeted amount not needed

Reverse previous transfer to City Capital Projects Fund from the Technology Fund

Transfer from General Fund Reserves for Streets and Bridges
Property Owner reimbursement for Pine Drive project
Reimbursement from Home Depot for Home Depot Traffic Signal project

Estimated Bond Proceeds to reimburse Line of Credit

Appropriate auction revenues received. Will be used for vehicle purchases.

NTS

Purpose

Appropriate funds for debt service from fund balance. FY 2006 budget was underestimated

Appropriate from fund balance to transfer to Sewer Capital Projects Fund

Transfer from Sewer Operating Fund

Adjustments to Grant Award

Use of Fund Balance - excess local revenues from FY 2005
State Reimbursement

THIRD QUARTER GENERAL FUND REVENUE ADJUSTMENTS
NON-DEDICATED REVENUE

	Amended FY 2006	Third Quarter Revised FY 2006	Third Quarter Revenue Adjustments
<u>General Property Taxes</u>			
Current Real Property	\$39,291,551	\$39,742,181	\$450,630
Real Property Tax Relief Program	(571,550)	(571,550)	0
Real Property Housing Rehab Program	(208,535)	(236,149)	(27,614)
Allowance for Uncollectible Real Property	(771,335)	(779,795)	(8,460)
Delinquent Real Property Taxes	805,000	805,000	0
Current Public Service Corporation (PSC)	2,524,082	2,116,701	(407,381)
Current Personal Property-Local portion	10,999,807	17,138,582	6,138,776
Delinquent Personal Property Tax	375,000	375,000	0
Allowance for Uncollectible Personal Property	(85,362)	(134,013)	(48,651)
Recovery of Charged off taxes	5,200	5,200	0
Penalty/Interest Delinquent Tax-PSC	0	3,800	3,800
Penalty on Delinquent Tax	521,992	521,992	0
Interest on Delinquent Tax	200,000	200,000	0
Penalty on Demolition Billings on Real Property	1,000	1,000	0
Interest Demolition Billings on Real Property Billings	8,000	8,000	0
Penalty on Weed Billings on Real Property	500	500	0
Interest on Weed Billings on Real Property	200	200	0
Total General Property Taxes	\$53,095,550	\$59,196,649	\$6,101,099
<u>Other Local Taxes</u>			
Local Sales Tax	12,280,575	12,925,298	644,723
Utility Consumption Tax Electric	3,768,357	3,763,785	(4,572)
Utility Consumption Tax Gas	664,725	689,715	24,990
Utility Tax Telephone	1,813,574	1,761,864	(51,710)
Utility Tax Cellular	985,903	957,711	(28,192)
Right of Way Fees	320,000	300,000	(20,000)
Business Licenses	6,814,811	6,981,147	166,336
Allowance for Uncollectible Business License/misc a/r	(195,247)	(200,243)	(4,996)
Electric Consumption Tax	305,601	313,499	7,898
Gas Consumption Tax	40,000	37,723	(2,277)
Delinquent Business License	75,000	100,000	25,000
Penalty on Business License	30,000	30,000	0
Franchise License Tax Cablevision	560,000	560,000	0
Franchise License Tax MCI	4,027	4,027	0
Franchise License Tax Sprint	500	500	0
Motor Vehicle Licenses	1,549,057	1,100,000	(449,057)
Bank Stock Taxes	545,063	545,063	0
Recordation Taxes - City	400,000	600,000	200,000
Probate Taxes	23,000	23,000	0
Tobacco Taxes	974,047	1,090,000	115,953
Amusement Taxes	392,000	335,000	(57,000)
Penalty/Interest-Amusement Tax	2,000	2,000	0
Lodging Taxes	1,476,141	1,473,061	(3,080)
Penalty/Interest-Lodging Tax	500	500	0
Meals Tax	8,873,700	8,898,680	24,980
Penalty/Interest-Meals Tax	30,000	30,000	0
Total Other Local Taxes	\$41,733,334	\$42,322,330	\$588,995

Items in italics are already listed in Attachment B, Third Quarter Revenue/Other Resource Adjustments.

THIRD QUARTER GENERAL FUND REVENUE ADJUSTMENTS

	Amended FY 2006	Third Quarter Revised FY 2006	Third Quarter Revenue Adjustments
<u>Permits, Privilege Fees and Licenses</u>			0
Animal Licenses	10,000	10,000	0
Bicycle Licenses	300	400	100
Permit Parking Fees	2,000	2,000	0
Land Disturbing Fees	33,353	33,810	457
Excavation Fees	5,000	5,000	0
Transfer Fees	2,300	2,300	0
Zoning Fees-Inspections	1,000	1,500	500
Legal Notice Advertising	1,200	1,200	0
Site Plans - Planning	17,000	17,000	0
Building Plan Review	31,572	45,000	13,428
Conditional Use Permits	4,000	4,000	0
Re - Zoning Fees-Planning	4,000	2,000	(2,000)
Subdivision Plats	14,000	18,000	4,000
Inspection Permit Fee Building	400,000	600,000	200,000
Inspection Permit Fee Signs	8,625	10,000	1,375
Demolition Fees	8,604	8,604	0
False Alarm Service Assessment	30,500	30,500	0
Rental Inspection Fee (Initial Inspection)	22,000	22,000	0
Rental Inspection Fee (Re- Inspection)	5,500	1,000	(4,500)
Alarm Permit Fees	50,000	43,000	(7,000)
Concealed Weapons Permits	4,200	3,700	(500)
Taxicab Application Fees	5,100	3,700	(1,400)
Elevator Permits	30,000	20,000	(10,000)
Elevator Administration Fee Penalty & Interest	200	200	0
Precious Metal Permits	600	0	(600)
Miscellaneous Permits Fees Licenses	1,000	1,000	0
Total Permits, Privilege Fees and Licenses	\$692,054	\$885,914	\$193,860
<u>Fines & Forfeitures</u>			
Court Fines and Forfeitures	400,000	420,000	20,000
Criminal Court Fees	20,000	20,000	0
Parking Fines	120,000	110,000	(10,000)
Total Fines & Forfeitures	\$540,000	\$550,000	\$10,000
<u>Revenue from Use of Money and Property</u>			
Interest on Investments	370,000	600,000	230,000
Interest -City Capital	25,000	25,000	0
Interest-School Capital	1,000	6,005	5,005
Interest-School Operating	35,000	100,000	65,000
Interest - AIM City Capital	93,000	93,000	0
Interest -AIM School Capital	40,000	40,000	0
General Government Property Rent	238,465	238,465	0
Public Safety Property Rent	30,464	30,464	0
Public Works Property Rent	6,000	6,000	0
Human Service Property Rent	0	100,000	100,000
Cultural & Recreation Property Rent	15,071	15,071	0
Prop Rental Stadium	4,000	4,000	0
Prop Rental Market	90,000	90,000	0
Total Revenue from Use of Money and Property	\$948,000	\$1,348,005	\$400,005

Items in italics are already listed in Attachment B, Third Quarter Revenue/Other Resource Adjustments.

THIRD QUARTER GENERAL FUND REVENUE ADJUSTMENTS

	Amended FY 2006	Third Quarter Revised FY 2006	Third Quarter Revenue Adjustments
<u>Charges for Services</u>			
Collection & Tax Lien Fees	40,000	40,000	0
DMV Admin Fee	0	18,000	18,000
Payroll Deduction Fees	9,500	9,500	0
Sheriff's Fee \$5 Courtroom Services	42,000	42,386	386
Fees for Court Officers	7,244	7,244	0
Non Consecutive Jail Fee	1,600	1,600	0
Probation Supervisor Fee	15,000	15,000	0
Commonwealth Attorney Fees	3,700	3,700	0
Fire Prevention Fees	2,100	2,100	0
Ambulance Service Fees (net of allowances)	1,634,000	1,740,000	106,000
Recovery of Delinquent Ambulance Fees	115,000	115,000	0
Criminal Records Check	4,500	3,800	(700)
Curb & Gutter Charges	4,000	4,000	0
Sale of GIS Products	6,000	6,000	0
Charges for Demolition	20,000	20,000	0
Total Charges for Services	\$1,904,644	\$2,028,330	\$123,686
<u>Miscellaneous</u>			
Payment in Lieu of Tax-Westminster	0	56,299	56,299
Blue Ridge Jail Refund	56,299	587,496	531,197
Payment in Lieu of Tax-LRHA	0	40,000	40,000
Credit Card Rebate	40,000	37,000	(3,000)
Governor's School Debt	27,000	0	(27,000)
<i>Adopt a Bed</i>	0	7,449	7,449
Sale-Salvage/Library Revenue	3,000	1,000	(2,000)
Miscellaneous Revenue	73,640	100,000	26,360
Total Miscellaneous	\$199,939	\$829,244	\$629,305
<u>Revenue from the Commonwealth</u>			
<u>State Non-Categorical Aid</u>			
ABC Profits	38,263	38,263	0
Wine Taxes	40,107	40,107	0
Rolling Stock Taxes	70,453	70,453	0
Mobile Home Titling Taxes	4,000	4,000	0
House Bill 599	2,829,515	2,829,515	0
Deeds of Conveyance	110,000	110,000	0
Recordation Taxes	180,000	182,685	2,685
Auto Rental Tax-DMV	134,000	134,000	0
Liquidated damages-Overweight vehicles-DMV	5,000	5,000	0
Personal Property-State FY 2006 TY 2005	6,504,093	6,504,093	0
Personal Property-State FY 2005 TY 2004	205,899	205,899	0
Allowance for Uncollectible Personal Property	(199,177)	(312,696)	(113,519)
Personal Property-State FY 2004 TY 2003	48,712	48,712	0
Personal Property-State FY 2003 TY 2002	20,598	20,598	0
Personal Property -State FY 2002 TY 2001	7,873	7,873	0
Personal Property -State FY 2001 TY 2000	3,000	3,000	0
Total State Non-Categorical Aid	\$10,002,336	\$9,891,502	(\$110,834)
TOTAL NON-DEDICATED REVENUES	\$109,115,858	\$117,051,975	\$7,936,117

Items in *italics* are already listed in Attachment B, Third Quarter Revenue/Other Resource Adjustments.

THIRD QUARTER GENERAL FUND REVENUE ADJUSTMENTS
DEDICATED REVENUE

	Amended FY 2006	Third Quarter Revised FY 2006	Third Quarter Revenue Adjustments
<u>Charges for Services</u>			
Network Engineer-Schools Share	86,082	86,082	0
Excess Fees for Clerk of Court	112,000	112,000	0
Document Reproduction Costs	13,000	13,000	0
Legal Service Charges	20,000	20,000	0
Police - Schools DARE Program	106,939	106,939	0
Engineering Service Charge	119,867	119,867	0
Debt funded Charges	130,000	130,000	0
Building Maintenance - Other	20,071	20,071	0
CSA Service Providers	203,620	45,000	(158,620)
Local Reimb-Day Services	2,000	2,000	0
Local Reimb-Crossroads/Single Point of Entry	160,000	160,000	0
Local Reimb-Sparc House	160,000	160,000	0
Local Reimb-Opportunity	100,000	100,000	0
Library Fines and Fees	64,000	70,000	6,000
Lost/Damaged Library Property	12,500	6,000	(6,500)
CDBG Administration Charges	34,640	34,640	0
PIER Outside Contract Agreements	22,000	22,000	0
PIER Internal Contract Agreements	52,500	52,500	0
Delta Outreach Counties	220,625	220,625	0
Total Charges for Services	\$1,639,844	\$1,480,724	(\$159,120)
<u>Recreation Revenue</u>			
Swimming Pool Fees	23,000	23,000	0
Aquatics	14,691	14,691	0
Recreation General Administration	17,363	17,363	0
Arts	37,331	37,331	0
Athletics	105,046	105,046	0
Park Services	52,276	52,276	0
Youth and Neighborhood Services	17,744	17,744	0
Senior	66,454	66,454	0
Business Services	55,085	55,085	0
Naturalist Program	20,161	20,161	0
Total Recreation Revenue	\$409,151	\$409,151	\$0
<u>Miscellaneous Revenue</u>			
Indirect Costs & Services-Solid Waste	629,358	629,358	0
Indirect Costs & Services-Water	954,044	954,044	0
Indirect Costs & Services-Sewer	499,548	499,548	0
Indirect Costs & Services-WWTP	373,702	373,702	0
Indirect Costs & Services-Airport	112,011	112,011	0
Indirect Costs & Services-Detention Home	197,302	197,302	0
Friends of Lynchburg Library	14,000	14,000	0
Special Welfare Recoup	38,000	38,000	0
Reim-Point of Honor Carriage House	38,670	38,670	0
Digg's Trust	22,000	22,000	0
Total Miscellaneous Revenue	\$2,878,635	\$2,878,635	\$0

THIRD QUARTER GENERAL FUND REVENUE ADJUSTMENTS

	Amended FY 2006	Third Quarter Revised FY 2006	Third Quarter Revenue Adjustments
<u>Revenue from the Commonwealth</u>			
<u>State Categorical Aid-State Shared Expenditures</u>			
Commissioner of the Revenue	166,568	166,568	0
Treasurer	104,160	104,160	0
<i>Registrar/Electoral Board</i>	<i>46,497</i>	<i>48,997</i>	<i>2,500</i>
<i>Clerk of Court</i>	<i>437,083</i>	<i>481,989</i>	<i>44,906</i>
<i>Sheriff</i>	<i>1,043,314</i>	<i>1,116,549</i>	<i>73,235</i>
<i>Commonwealth Attorney</i>	<i>720,079</i>	<i>721,126</i>	<i>1,047</i>
Medical Examiner Fees	1,200	1,200	0
Total Categorical Aid-State Shared Expenditures	\$2,518,901	\$2,640,589	\$121,688
<u>Intergovernmental:</u>			
<u>State Categorical Aid</u>			
Juvenile Correction-Block Grant	346,184	346,185	1
Recovery-E911 Wireless	227,308	227,308	0
Highway Maintenance	6,689,680	6,689,680	0
<i>Social Services Administration State</i>	<i>645,449</i>	<i>699,329</i>	<i>53,880</i>
<i>Social Services Program State</i>	<i>2,320,649</i>	<i>3,220,934</i>	<i>900,285</i>
Fraud Free Administration State	14,084	14,084	0
VIEW Administration State	554,017	554,017	0
Human Service Lease	44,875	44,875	0
State Reimbursement Comm Street B&G	18,600	18,600	0
Financial Assistance-Public Library	186,787	186,787	0
Total State Categorical Aid	\$11,047,633	\$12,001,799	\$954,166
<u>Intergovernmental:</u>			
<u>Federal Categorical Aid Pass Thru</u>			
Emergency Service/Prepared	7,738	7,738	0
Federal Pass Thru Social Service Administration	2,989,311	2,989,311	0
Fraud Free	7,926	7,926	0
Federal Pass Thru Fraud Free	14,084	14,084	0
<i>Federal Pass Thru Social Service Programs</i>	<i>1,545,350</i>	<i>1,731,181</i>	<i>185,831</i>
Federal Pass Thru VIEW Administration	769,915	769,915	0
Human Service Capital Lease	241,077	241,077	0
Federal Pass Thru Commerce Street B & G Reimb	16,400	16,400	0
Indirect Cost Reimbursement	220,000	220,000	0
Total Federal Categorical Aid Pass Thru	\$5,811,801	\$5,997,632	\$185,831
<u>Interfund Transfers</u>			
Law Library Services	26,150	26,150	0
Trash Tag System	142,855	142,855	0
Transfer from CFSA -Revenue Max FY 2006	344,124	28,695	(315,429)
Transfer from Water Fund	78,721	78,721	0
Transfer from Sewer Fund	89,026	89,026	0
Transfer for E911 loan	105,000	105,000	0
Total Interfund Transfers	\$785,876	\$470,447	(\$315,429)
TOTAL DEDICATED REVENUES	\$25,091,841	\$25,759,826	\$667,985

Items in italics are already listed in Attachment B, Third Quarter Revenue/Other Resource Adjustments.

THIRD QUARTER GENERAL FUND REVENUE ADJUSTMENTS**TOTAL GENERAL FUND REVENUES****\$134,207,699****\$142,811,801****\$8,604,102**

THIRD QUARTER EXPENDITURES

<u>Department/Division</u>	<u>Amount</u>	<u>Total</u>
GENERAL FUND		
Parks/Grounds Maintenance	\$7,449	\$7,449
Sheriff	34,463	
	3,384	
	23,156	
	11,806	
	3,292	
	518	
	11,519	
	6,230	
	<hr/> 94,368	94,368
Police	12,136	
	204,425	
	<hr/> 216,561	216,561
Registrar	2,500	2,500
Airport	(75,000)	(75,000)
Commonwealth Attorney	1,047	1,047
Circuit Court Clerk	44,906	44,906
Health Department	34,649	34,649
Museum	11,255	11,255
Financial Services	4,563,000	4,563,000

THIRD QUARTER EXPENDITURES

<u>Department/Division</u>	<u>Amount</u>	<u>Total</u>
Financial Services	7,528,627	7,528,627

THIRD QUARTER EXPENDITURES

<u>Department/Division</u>	<u>Amount</u>	<u>Total</u>
Human Resources	150,000	150,000
Social Services		
Regular Programs (0902)		
IV-E Foster Care	204,211	
Adoption Subsidy	126,774	
Adoption - Special Needs	706,932	
Adult Services	25,423	
Auxiliary Grants	34,826	
	<u>1,098,166</u>	1,098,166
Education Grant	6,300	
Safe & Stable Families Grant	2,248	
Foster Parent Recruiter Grant	24,391	
	<u>32,939</u>	32,939
Public Works - Streets Reserves	250,000	250,000
General Fund Total		<u><u>13,960,467</u></u>

CITY FEDERAL STATE AID FUND

Commonwealth Attorney	2,114	2,114
Parks and Recreation	12,700	12,700
Social Services		
Respite	258	258
Education Grant	6,246	6,246
Independent Living Grant	2,127	2,127
Energy	3,182	3,182
Safe & Stable Families Grant	244	244
City Federal State Aid Fund Total		<u><u>26,871</u></u>

THIRD QUARTER EXPENDITURES

<u>Department/Division</u>	<u>Amount</u>	<u>Total</u>
FORFEITED ASSETS FUND		
Police	27,375	27,375
TECHNOLOGY FUND		
Information Technology	(800,000)	(800,000)
CITY CAPITAL PROJECTS FUND		
Public Works - Engineering	250,000	
Public Works - Engineering	10,000	
Public Works - Engineering	64,896	
	<u>324,896</u>	324,896
FLEET FUND		
Financial Services	492,500	492,500
Fleet Services	222,091	
Fleet Services	650,000	
	<u>872,091</u>	872,091
Fleet Fund Total		<u><u>1,364,591</u></u>
SOLID WASTE MANAGEMENT FUND		
Financial Services	53,273	53,273
SEWER OPERATING FUND		
Utilities	1,800,000	1,800,000

THIRD QUARTER EXPENDITURES

<u>Department/Division</u>	<u>Amount</u>	<u>Total</u>
SEWER CAPITAL FUND		
Utilities	1,800,000	1,800,000
SCHOOL OPERATING FUND		
Schools	1,247,849	1,247,849
COMPREHENSIVE SERVICES ACT FUND		
Juvenile Services	928,363	928,363

Purpose

Appropriate Adopt-A-Bed Program revenues so the funds can be spent

Compensation Board Salary Increases

Salary Increases - City Funded Positions

Compensation Board Part-Time Salary Funding

Compensation Board - reimbursement for LiveScan unit for J & D Court

Compensation Board - reimbursement for computer replacements

Compensation Board - vacancy savings transferred to office supplies

Salaries for Temporary Detention Orders

Overtime for City events

Grant Clean-up

Overtime

Needed for mandates regarding handicapped accessibility at voting precincts,
reimbursable from Help America Vote Act

Reduce General Fund subsidy to Airport, original budgeted amount not needed

Compensation Board - reimbursement for PC

Additional state funds to fund PT positions

Increase in local allocation

Relocation and recruiting expenses for Museum Director

Estimated Bond Proceeds to reimburse Line of Credit

Purpose

Appropriate FY 2006 Virginia Public School Authority (VPSA) November 2005
Bond Proceeds utilized to retire 2004 Bond Anticipation Notes (BANS) for EC Glass
High School Project.

Purpose

To cover expenditures related to long term appeal of a workers' comp case

Expenditures related to additional Federal and State funding, net \$12,050 local share

Transfer to City Federal State Aid Fund for local match, grant is now 70% reimbursable rather than 100%

Transfer to City Federal State Aid Fund for local match to match grant award

Transfer to City Federal State Aid Fund for local match to match grant award

Reserves for Streets & Bridges

Increase to match grant award, fully reimbursable

Fully reimbursable Project for Public Spaces Grant

Expenditures related to additional Federal and State Funding

Expenditures to match grant award

Expenditures related to additional Federal Funding

Expenditures related to additional Federal Funding

Expenditures to match grant award

Purpose

Appropriate Revenues Received

Reverse previous transfer to City Capital Projects Fund from the Technology Fund

Appropriate transfer from General Fund Reserves for Streets and Bridges

Property Owner reimbursement for Pine Drive project

Reimbursement from Home Depot for Home Depot Traffic Signal project

Estimated Bond Proceeds to reimburse Line of Credit

Appropriate auction revenues received. Will be used for vehicle purchases.

Re-appropriate funds for fire trucks.

Appropriate funds for debt service from fund balance. FY 2006 budget was underestimated

Transfer to Sewer Capital Projects Fund

Purpose

Transfer from Sewer Operating Fund

Adjustments to Grant Award

Additional FY 2006 Expenditures

THIRD QUARTER SCHOOL GRANT ADJUSTMENTS

	Estimate 2005-06	Revised 2005-06	Change
Federal Grants and Programs:			
Carl Perkins Vocational	\$235,815	\$225,092	(\$10,723)
Prevention & Intervention Program for Children Who are Neglected, Delinquent, or At Risk	131,456	229,469	98,013
Safe and Drug Free School and Communities Grant	87,000	84,350	(2,650)
Title 1 - Improving America's School Act	2,571,389	3,196,513	625,124
Title 2, Part A (formerly Class Size Reduction Initiative and D. Eisenhower Math & Science	669,424	698,229	28,805
Title, 2 Part D Enhancing Education Through Technology (formerly Techn. Literacy Grant)	68,978	60,680	(8,298)
Title 3 Part A Language Instruction for Limited English Proficient Students	14,553	26,650	12,097
Title 5 , Part A (formerly Title 6)	61,393	51,433	(9,960)
Workforce Investment Act (Summer Youth)	141,000	0	(141,000)
Commonwealth of Virginia Grants and Programs:			
Race To GED (New)	0	45,000	45,000
Blue Ridge Regional Jail	136,492	138,022	1,530
Detention Home and Child Development Clinic	351,300	440,419	89,119
Detention Home N & D State Grant	0	21,646	21,646
Governor's Schools	230,718	212,131	(18,587)
The McKenney-Ventro Homeless Assistance Grant	37,139	35,000	(2,139)
Mentor Teachers	8,000	8,752	752
Quality Initiative	7,000	5,000	(2,000)
Refugee School Impact	2,500	2,685	185
School Nutrition	60,801	60,801	44,907
School Breakfast	0	9,827	9,827
Local Grants and Programs:			
House Construction Account	25,000	10,383	(14,617)
Partners in Education	14,708	8,702	(6,006)
Total Grants and Special Programs	\$4,854,666	\$5,570,784	\$761,025
School Operating Budget:			
Revised estimate of state funding based on updated enrollment projections	\$39,232,399	\$39,602,584	\$370,185
Revised estimate of Special Education funds from Federal Government	2,100,000	2,216,639	116,639
Total School Operating Budget	\$41,332,399	\$41,819,223	\$486,824
Grand Total	\$46,187,065	\$47,390,007	\$1,247,849